

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4011. DISTRIBUTORS NOT ENGAGED IN BUSINESS IN THIS STATE.

Reference: Sections 30108 and 30140.1, Revenue and Taxation Code.

Persons who are not engaged in business in this state may apply for a distributor's license. Holders of such licenses are required to file a certified monthly report or return with the Board on Board of Equalization Form BOE-501-CTS entitled "Cigarette and Tobacco Products Tax Return for Shipments to California Consumers" reporting the following: distributor's name, account number, his or her total number of distributions of cigarettes, total excise tax due on cigarettes, total cost of tobacco purchased, total excise tax due on cost of tobacco products, total excise tax due for all cigarettes and tobacco products, remitting payment of taxes, including any applicable interest or penalty, the name and address of each purchaser from whom an order is taken, the number of cigarettes and/or type, quantity, and wholesale cost of tobacco products sold and delivered pursuant to each order, and the amount of tax required to be collected from each purchaser. Further, the licensee is required to collect the tax, give receipts for the collected tax, and pay the tax to the Board in the same manner as licensees engaged in business in this state.

History: Adopted August 1, 2001, effective June 12, 2002.